

Food Cost Control

Revised 1967



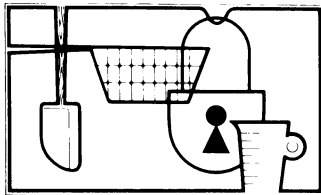
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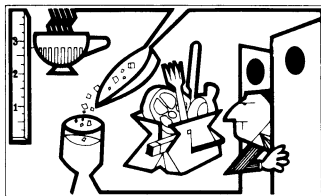
INCREASING PROFIT UNDER THE ORANGE ROOF

We would like to thank the licensee operators and the Howard Johnson Company personnel who answered the questionnaire that supplied much of the information compiled in this manual.

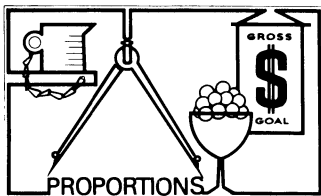
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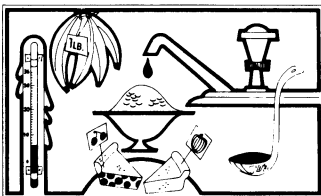
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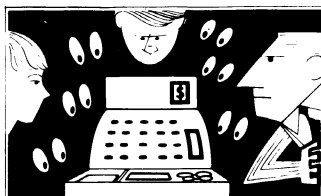
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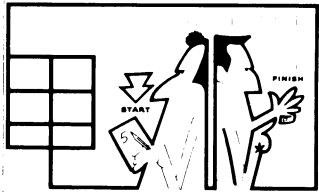


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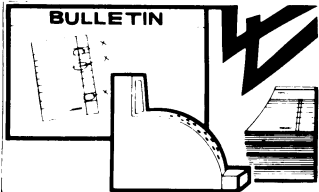


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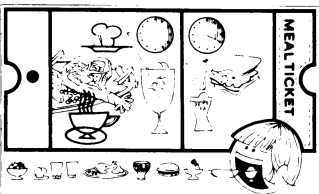
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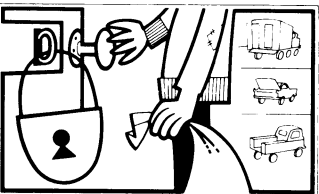
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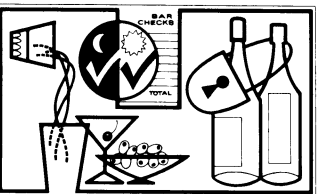
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PREFACE

There is no “magic formula” for making a reasonable profit in the restaurant business. It is not a matter of luck and it is not something that happens “by accident.”

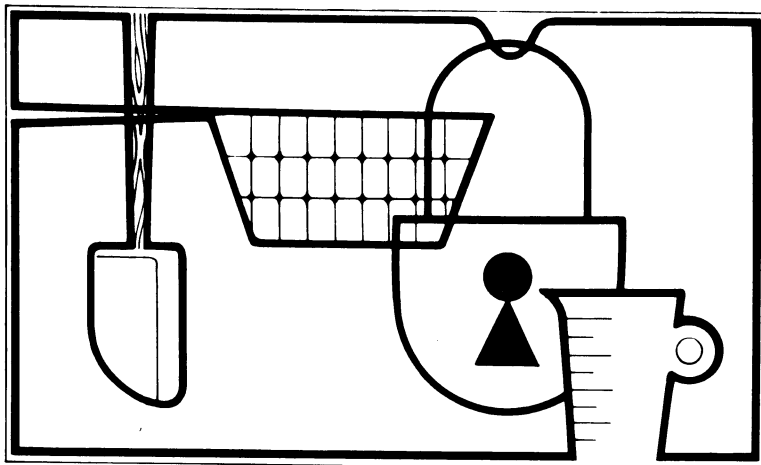
It is always the result of knowing all the factors that affect profit — and there are literally hundreds of them — and then consistently, regularly, methodically and intelligently controlling them.

Once you learn all the factors — it’s hard work. Hard work that pays off.

In this manual you will find an extraordinary collection of suggestions, tips, ideas, examples, and thoughts of experienced Howard Johnson managers, supervisors, and licensee operators. Much of the material, including some direct quotations, comes from answers to a questionnaire — and we are grateful for such thoughtful assistance.

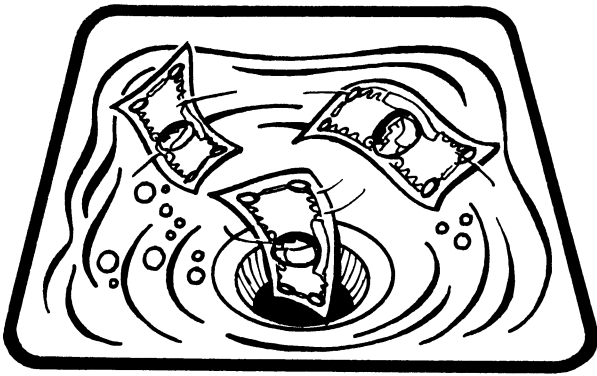
This is not a Company Policy Manual, nor has it been written with any ambitions of literary achievement. It is rather a catalog of many vital elements that directly affect your gross profit.

If you are having a gross profit problem, the chances are that something in this manual will enable you to improve your gross, and help you pinpoint areas where improvement can be made. If you are not having a problem, you’ll pick up hints and techniques for even better performance.



THE NECESSARY TOOLS NEEDED FOR PROFIT

1. **RUBBER SPATULAS** . . . This tool for profit should be like a third hand to all restaurant employees. All cans must have the tops completely removed and contents completely scraped out.
2. **PORTION WEIGHT SCALES** . . . This is as important as your cash register. When meat portions are not being weighed accurately, this means that these lost profit dollars are not getting in your cash register.
3. **SHARP SLICERS** . . . We lose more meat due to dull slicers which tear, not cut, the meat. You will lose, at a minimum, six (6) dinner portions from a turkey.
4. **ACCURATE FRYOLATORS** . . . With the price of shortening these days, you can certainly understand what happens when a kettle of grease is mistreated due to inaccurate temperatures. (Accurate temperatures of grills, steam tables, refrigerators, freezers, and sandwich boards are equally important.)
5. **THERMOMETERS** . . . These are imperative if we are interested in profits. Fryolators and ovens should be checked frequently for accuracy.
6. **POSTED PORTION CHARTS** . . . If you don't have these you might as well start a "Going Out of Business" sale. These must be posted so they can be easily read by all. Metal signs, permanently attached to the kitchen wall, have worked out well in some areas.
7. **PREPARATION AND PULL CHARTS** . . . These are also excellent tools and samples of these forms are in the back of the book. If these are used faithfully, your food cost will drop drastically.
8. **SCOOPS, LADLES & MEASURING CUPS** . . . These are by far the most important tools for profits. On Page 10 are some guidelines for proper portions.
9. **FROZEN FOOD SAW** . . . This is used in low volume restaurants and during the slow season to cut only the amount of frozen food needed. For example, if only a half is needed, you use the saw to cut the turkey in half.



**THIS IS YOUR MONEY
GOING DOWN THE DRAIN . . .**

IF YOU DON'T:

1. Scrape out all fountain syrup cans and lose 3 oz. of syrup per can @ .02 per oz., in one month you have lost approximately \$11.52 (192 cans used in one month)
2. Scrape down all ice cream containers and lose 5 oz. of ice cream @ .0176 per oz., in one month you have lost approximately \$249.92 (284 cans used in one month)
3. Measure each order of clams and lose 4 orders per each half gallon used, at a cost of .20 per order, in one month you have lost approximately \$96.00 (12 cases used in one month)
4. Weigh meat portions properly and keep portion scale in correct balance, you could lose as much as ½ oz. per order . . .

Turkey @ .10 per oz., at 300 orders per month, you lose \$15.00

Beef @ .10 per oz., at 250 orders per month, you lose \$12.50

Ham @ .09 per oz., at 450 orders per month, you lose \$20.25

5. Use correct ladles on the steam table and lose 1 oz. of gravy or sauce per order by over-portioning . . .

Gravy @ .02 per oz., at 5,400 orders per month, you have lost approximately \$108.00 (recommended portion for gravy is 2 oz.)

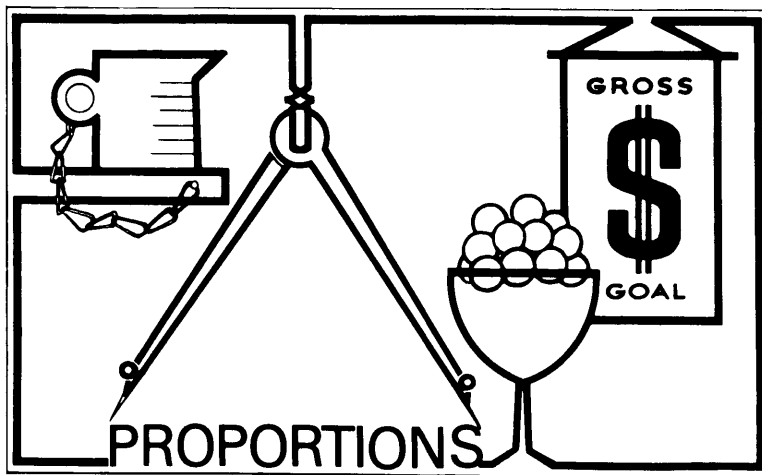
Spaghetti sauce @ .03 per oz., at 1,450 orders per month, you have lost approximately \$43.50 (recommended portion for spaghetti sauce is 5 oz.)

6. Keep the back door locked, through pilferage we lose 3 cases of steaks @ \$23.10 per case, in one month you have lost approximately \$69.30

YOU CAN LOSE APPROXIMATELY \$625.99 PER MONTH (OR MORE)

X 12 MONTHS = \$7,511.88 PER YEAR

NOTE: Portion costs are approximated for illustration only.



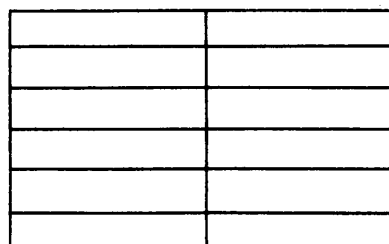
KITCHEN CONTROL

1. Open all cans upside down, to enable reading labels. Do not use church keys in opening cans, take the lid completely off.
2. Measuring cups for clams are one of the most important things in the kitchen. These cups should be chained to the clam table. Below is a guideline for measuring.

Clam Plate 4 oz.
Side Clams 3 oz.
Clam Roll 2 oz.

3. Check restaurant for too many rolls and pies baked. Some restaurants are inventorying pieces of pie left over at night to help cut down on the number of pies baked.
4. Open bread loaves from one end. Do not break loaf in middle, thus drying out two slices at one time.
5. Be sure that catsup and chili sauce bottles are drained and not thrown away with half an inch of catsup or chili sauce in the bottom. Go check your garbage cans now. See if all catsup bottles tossed out are completely empty.
6. A tomato cutting machine (Tomato Tamer – brand name) is used in many restaurants to slice tomatoes for the salad bar.
7. Portion shrimp, scallops and Fisherman's Platter ahead of meal period for proper portioning and quicker service to the customers.
8. French fries should be fried to order. They do not hold well when fried ahead. Frying ahead should only be done on Fish and Chicken Fry Nights, or special occasions where large quantities are sure to be used quickly. **DO NOT ALLOW FRENCH FRIES TO DEFROST BEFORE USE.** Work from one box before bringing another out of the reach-in freezer.

9. Turkeys, hams and dessert loaf cakes should be cut in half while still frozen in those restaurants that have a low volume. Defrost only one half at a time. Keep the other half in the freezer until needed.
10. It is imperative that melon balls top fruit cups at all times. Fresh fruit, when available, saves money and also adds eye appeal. (Use frozen fruit in off seasons.)
11. A double insert in salad bar with the top pan having five or six holes punctured in it is a good way of saving on cole slaw dressing. The excess dressing will run through the holes into the bottom pan. This also eliminates soggy cole slaw whose juice runs all over the customer's plate.
12. DO NOT MIX NEW VEGETABLES WITH OLD ONES. DO NOT SAVE FROM PREVIOUS DAY. Vegetables in butter sauce are to be heated in sauce pan before inserting in pint size baines on steam table. If you have one of the new Litton ovens, place on plate, puncture bag, and place in oven for 150 seconds (at thawed state).
13. HOT WHIPPED POTATOES should be made in quantity for only one meal period at a time. Place in a 6 x 6 steam table baine and TASTE. The reason for the 6 x 6 pan is to eliminate cooks making large quantities.
14. A good suggestion is putting sliced tomatoes in a shallow insert on the salad bar. This eliminates the loss of tomatoes due to being put in deep inserts.
15. All sauces and gravies (other than spaghetti) are to have 1 oz. ladles.
16. Brown bread is portioned 6 to a can. Wrap in Saran and keep in meat reach-in. Heat in Litton oven, Fresh-O-Matic, or in a similar piece of equipment.
17. Meat loaf tray is sliced into 12 slices, portioned into six portions and wrapped in Saran, laying slices side by side. Below is a diagram for slicing a meat loaf.



18. Following are sample portions. This schedule can vary from one area of the country to another.

SANDWICHES

Hot Beef	2 $\frac{1}{2}$ oz.
B.B.Q.	2 $\frac{1}{2}$ oz. shaved
Ham	2 $\frac{1}{2}$ oz. shaved
Reuben (Corned Beef)	2 $\frac{1}{2}$ oz. shaved
Turkey	2 $\frac{1}{2}$ oz.
Cheese	Three 3/4 oz. slices
Swiss Cheese	2 $\frac{1}{4}$ oz.
All Salad Sandwiches	^{1/6} #20 scoop
Breakfast Ham	One 3 oz. slice

DINNERS

Turkey	3 $\frac{1}{2}$ oz.
Roast Sirloin	4 oz.
Baked Ham	4 oz.
Ham Steak	6 oz.
Meat Loaf	6 portions per tray 5 $\frac{1}{2}$ oz.
Liver (Lunch)	4 oz. 2 SLICES
Liver (dinner)	6 oz. 3 "
Spaghetti	8 oz. (served with 5 oz. sauce)

FISH

Scallops	5 4 $\frac{1}{2}$ oz.
Shrimp	6 each
Clam Plate	4 oz.
Side Clams	3 oz.
Clam Roll	2 oz.
Flounder	4 $\frac{1}{2}$ oz.
Small Fry (clams)	2 oz.
Halibut	6 oz. portion
Surfburger (Flounder)	Two 2 oz. pieces
Shrimp Cocktail	6 each

19. Use different colored portion paper (green) for sandwich portions so it is easy for cooks to distinguish between dinner and sandwich portions during a busy meal period. A sample of this is below.

SANDWICH PORTION

DINNER PORTION

KIND _____

DATE _____

WEIGHT _____ **OZ.**

INITIALED _____

This portion paper is also excellent for control, if the information requested on the sheet is faithfully filled in. Portions should be wrapped in Saran Wrap with six (6) portions in each package.

20. Post signs in the kitchen in conspicuous places to stimulate higher grosses. For example,

$8/68 = 65\% \text{ Gross}$

In other words, we are striving for 65% Grosses in August. This could be a sign with changeable letters.

21. All orders must be checked in by an authorized person.
22. One way that might prove satisfactory to you in stressing waste to your management and kitchen employees would be when you walk through the restaurant, make a list of how much money they are losing in prospective sales. For example, every order of meat loaf thrown away means the loss of a complete dinner sale or \$1.95.
23. Unity between management and employees is important for obtaining grosses. Some of the restaurants give their cooks a \$10 to \$20 bonus each month that their gross is over 63%.

CAUTION: Be sure there is no underportioning to obtain bonus.

24. One of management's duties is to check and go through the walk-in each morning. The walk-in can make the difference between a profitable or nonprofitable restaurant. It is imperative that the walk-in is checked daily for leftovers, spoilages and cleanliness, and proper rotation of the food is followed.
25. Following is a comment from one of the Supervisors which might be of interest.

"We use a full time prep person in each of our restaurants which costs us approximately 1% on the payroll. I think that by having this full time person we lower the food cost by 1%. Even though it seems to balance out, I think we come out ahead by trimming other areas of the payroll to compensate for the prep person."

26. Insist that no employee replenish any item (from rolls to vegetables) after 1:30 P.M. and 7:30 P.M. without first checking with management. (Set the time up as the season demands.)
27. Depending, of course, on your business, one fryolator turned off in the middle of the afternoon or late at night could easily cut your grease cost. Also use a fat chart, keeping a record of fat consumption. Keep a deep fat thermometer handy to check temperature of fryolator. Adjust thermostat and lock maximum heat on 375 degrees. Fat should be strained regularly and a skimmer used constantly to remove floating particles. Fryers should not be turned on until one-half hour before lunch. Every fry kettle has a filling level notch. Fill only to this notch.
28. Check the garbage can area daily. If you are having gross trouble we suggest dumping the garbage cans out once a day. You may be surprised what you find is tossed out daily. A good practice to follow which will make all kitchen personnel conscious of waste is to NOT ALLOW ANY SPOILED FOOD OR FOOD WHICH IS NOT FIT FOR SERVICE to be thrown out without the permission of the person in charge. Having a special box to hold leftovers and spoiled food for the manager's inspection before throwing away has met with success in some areas.
29. Oven timers are a necessity to eliminate burnt food. This should be a loud, resounding bell that no one can miss hearing.
30. We should check the drip pans under the grills for waste. You will be surprised at the amount of sausage, bacon and eggs you will find.
31. Using a pancake dispenser to control portions and making them uniform has been very successful in many areas. Along this same line, watch the size of griddle cakes. Some restaurants get 25% more yield per package than others. Be sure the batter is the right consistency. Run a test for five mornings on how many pancakes per package your restaurant is getting. After proper instructions, run another check. The results may shake you up.

32. At night, when breaking down the steam table, put all the food containers on a bus cart or trays to cool. When cool, push cart in walk-in box or put trays on designated shelf so that whoever opens the restaurant in the morning can roll out the cart or pull out the trays, and have every leftover item in plain sight so that they can readily see what has been left over. Items not on the day's insert should be used up on a clip-on flyer. Even if only one order is left over, FLYER IT.
33. It doesn't take any genius to see how important accurate weight is to the things you buy. Meats, vegetables, and most other items come by the pound. Are you really getting all the pounds you're paying for? Good receiving scales - - not abused and maintained in accurate condition - - will give you your own independent check on this vital point.
34. A drinking fountain has been installed in the back of the kitchen in many restaurants. You would be surprised at how this has cut down on the amount of colas, orange drinks, etc., consumed by employees.
35. Cornbread should be served as much as possible. In fact, on Fish Fry Night it can be your only bread. Cornbread is extremely cheap and an excellent product that customers really like. Cornbread is to be whipped by hand and then poured into sheet pans. Three bags of mix will make two sheet pans of cornbread.
36. In checking steam table, be sure that it is not too hot for this can cause dehydration of gravies and food.
37. A good suggestion from a Manager on store room, walk-in and freezer control follows:

"Delegate to key persons. One person is in charge of all stock in store room each delivery day. The walk-in is the responsibility of five persons who each has his own racks to keep clean, stacked and low on leftovers. The freezer is controlled by two cooks daily. With this system you know exactly to whom to go if something is in the wrong place or overstocked. We have had good luck with this system."

* * * * *

Ask yourself the following questions.

1. Are you double checking for correct portions on all meats?
2. Are you regularly checking the Exact Weight Scale?
3. Is your slicing machine sharp?
4. Do we have portion charts posted?
5. Are preparation employees aware of the correct portions?
6. Are portioned meats wrapped and marked?
7. Are we insuring the proper rotation of defrosted meats?
8. Do we pull only what is needed from the freezer to walk-in?
9. Do we heat all green vegetables to order in slack periods?
10. Do you, the Manager, personally inspect the walk-in each day for left-overs and rotation of stock?
11. Is your walk-in and reach-in labeled so there is a place for everything and everything in its place?
12. Are all gravy, soup, chowder, sauce, and syrup cans and inserts scraped clean with a rubber spatula?
13. Are you buying the correct count on canned goods?
14. Are you putting apple in your fruit cup?
15. Are puddings and gelatin portioned correctly?
16. Do you turn off one fryolator during slack periods? Outside of grease loss, a fryolator can cost up to 90¢ per hour to run.

17. Do you strain the grease at least once daily?
18. Do you have a small strainer to remove food particles from the grease?
19. Do you have a deep fat thermometer to test the temperature?
20. Are you cooking french fried potatoes to order?
21. Are you making salad mixes according to instructions?
22. Do you open only one end of loaf of bread at a time?
23. Do you cover all open bread and rolls at night?
24. Are you using the correct scoop for salads?
25. Are you using the correct ladles for the steam table?
26. Are you cleaning, coring and icing lettuce when it is delivered?
27. Are you using the correct measuring cups for clams?

REMEMBER

No manager can consistently run a good gross without "PERMISSION" of his employees. If you do not show extreme interest in the gross problem, you can hardly expect your employees to care.

FIGURING YOUR GROSS

Gross profit is simply dividing the cost of goods sold by your gross sales. To arrive at a cost of goods sold figure you must know:

1. Opening inventory dollars,
2. Closing inventory dollars, and
3. Purchases for inventory period. (food purchases only)

If your opening inventory is \$5,000 and your closing inventory is \$4,500, you add the difference, which in this case is \$500, to the purchases made in the inventory period to arrive at a cost of goods sold figure.

In the event the opening inventory figure is lower than the closing inventory figure, using the same figures as above, you would subtract the \$500 from your purchases.

For example:

	<u>SAMPLE 1</u>	<u>SAMPLE 2</u>
Opening inventory	\$5,000	\$4,500
Closing inventory	<u>4,500</u>	<u>5,000</u>
	+ 500	- 500
If purchases are	<u>3,800</u>	<u>3,800</u>
Cost of goods sold is	\$4,300	\$3,300

If your gross sales are \$10,000, simply divide gross sales into cost of goods sold:

$\begin{array}{r} 43.0\% \\ 10,000 \overline{) 4300} \end{array}$	$\begin{array}{r} 33.0\% \\ 10,000 \overline{) 3300} \end{array}$
---	---

Then subtract your answer from 100%:

Sales	100.0%	100.0%
Cost	<u>43.0</u>	<u>33.0</u>
Gross Profit	57.0%	67.0%

HOW TO FIGURE INDIVIDUAL FOOD GROSS

FIRST

Find your cost - -

Clams (4 oz.)	.24
French Fries (3 oz. - frozen weight)	.05
Cole Slaw (2 oz.)	.05
Tartare Sauce (1 oz.)	.02
Rolls & Butter	<u>.05</u>
TOTAL COST	.41

THEN

Subtract total cost from selling price - -

Menu Price	\$1.75
Total Cost	<u>.41</u>
Gross Profit	\$1.34

AND

Divide the selling price into the gross profit to find percentage - -

$$175 \overline{) 134} \quad 76.6\%$$

NOTE: Above examples are for illustration purposes only.



DINING ROOM AND RESALE CONTROLS

1. Fill to $\frac{1}{4}$ of an inch from top of glass. Proper filling of glasses will easily save up to 7% on your milk, HoJo Cola, root beer, orange drink and fruit juices. Use a reasonable amount of ice, of course, in HoJo Cola, etc. It will do no harm to the gross.
2. Soup bowls and cups are sometimes filled to the brim. Run your own test. Fill 12 bowls to the brim (as you have seen a waitress do) and then fill 12 bowls to about $\frac{1}{4}$ of an inch below the brim. You will like the results.
3. Make sure cups are not filled to the brim with coffee. Leave room for cream without spilling the coffee out of the cup into the saucer. If you use coasters in saucers, in case the coffee cup spills over, toss the salesman out and spend the time it took to buy coasters to train the waitresses not to fill the cups to the brim with coffee. You not only waste the coffee but pay for the coasters besides.
4. Much waste of rolls is caused by putting too many rolls in the warmer at off peak hours. Control! Control! Control!
5. Never allow female employees to keep their purses any place other than in their lockers. This includes cashiers and hostesses. Candy bars, gum, lifesavers, brownies, print butter, charcoal steaks, cups and saucers, and silverware are just a few items that have been found in employees' purses. Take every precaution not to place temptation before your employees.
6. The new hard back check system is the best dining room control we have ever had. For those who are not acquainted with it, the system is explained on the following pages.

INSTALLATION FOR NEW CHECK SYSTEM

FOUNTAIN DUPE HOLDER – 3 Compartments

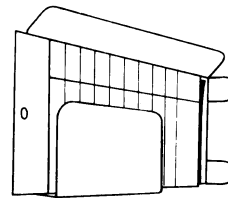
Top section for active service orders.

Middle section for storage of unused fountain dupes.

Bottom section for storage of killed dupes.

There is no need for a section for "HOLD" dupes as girl should make out order when she is ready to pick up.

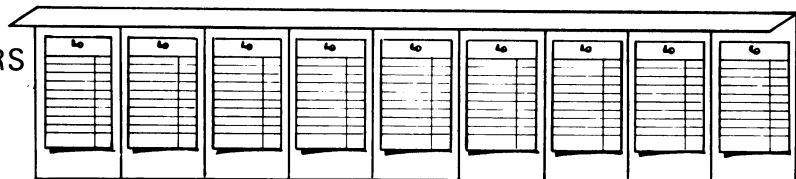
CHECK-IN HOLDER



(kitchen side)

Should be mounted to right of pick up area (looking out from the kitchen) halfway between waitress counter and kitchen counter.

ORDER BARS



Should be mounted above the kitchen to dining room slide, high enough so that checks that are being worked on do not hang into the food being passed over the slide. With the right hand slide check into the spring from right to left. Do NOT push into the spring with upward motion. Do NOT lift spring by hand - - slide check in.

CHECK-OUT HOLDERS

Should be placed one between each infra-red light with spring facing right when you are standing in kitchen. Some installations can stand two holders spaced evenly between the lights 6" apart.

HOWARD JOHNSON'S HARDBACK CHECK

The order should be taken in rotation, the customer to the left in the first box. The next customer left to right in the second box, etc.

The number of guests and the table number should be put in place provided at bottom of check.

The first course should be placed on the first line of the box. Side salad and shrimp cocktail should also be placed on first line. Restaurants that sell very few of these items (salad or shrimp cocktail) should make these items to order. Those restaurants that sell a great deal should have them put up in cocktail refrigerator for pick up same as juice, fruit cup or soup.

The kitchen order should be written on the white stripes of the check. IMPORTANT - - nothing but the kitchen order on the white stripe and everything from the kitchen on the white stripe.

The JOHNSON GIRL then places the check on the check-in holder.

From the check-in holder the cook takes the check and places it on the order bar. It is important that the cook keep his hands clean.

After the order is completed and on the slide, the cook returns the check to the JOHNSON GIRL via the check-out holder.

The girl takes the food and the check to the table, she serves the food to the guests and then places the check face up at the end of the table. REASON - - if the guest has to or wants to leave in a hurry, he already has his check that can be tallied at the cash register. Also, a manager or hostess who sees a check face up can take dessert order if the girl is busy.

When a guest is ready for dessert, the girl should pick up the check and write the dessert on the check including fountain orders.

Fountain orders should be rewritten on the 3 x 5 fountain dupes which are stored at the service bar on the fountain dupe holder, or, in some restaurants, at the buffet.

Serve customer dessert - - tally check - - and present to customer at end of table FACE DOWN.

There might be occasions when a customer may want a repeat or an additional kitchen order. In that case a NEW check for that item, or items, is presented to the kitchen in the prescribed manner. When the order is put up and the check returned to the girl and the girl has served the food, she must have the person in charge VOID the second check after the charge is transferred to the original check. Voided check is left at cash register and the original check is on customer's table. Experience has shown that this does not happen enough to make it a bother. The girl MUST NOT add an additional order to the original check and pass it into the kitchen or she will get the whole order repeated again.

The fountain dupes must have the girl's number and check number on it before an order is made up. After the fountain order is put up, the fountain clerk kills the dupe in the bottom section of fountain dupe holder.

By placing the check on the table the girl has to get back to the customer or she will miss the amount of her tally card.

If a girl doesn't get back to the customer who finally has to pick the check up and has to have the check tallied at cash register, a pencil is used to tally check. On examination the next day when a check audit is made, you can tell what girl or girls are not getting back to customers. Then find out why.

The hardback check is easier to handle and fits into cash register easier.

The fountain dupes are easier to check with originals.

Complete kit for changeover of checks is available at Interstate Products Corp., 6 Ericson Street, Neponsett, Massachusetts.

Liquor is handled exactly the same as fountain orders with a dupe holder at bar.

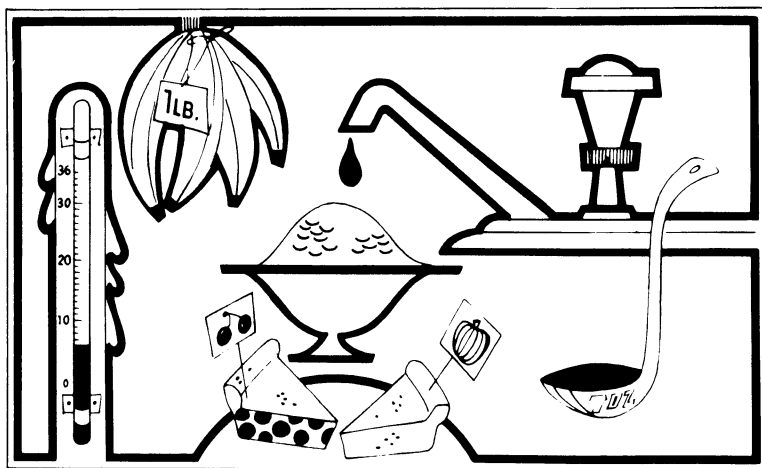
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7. Giving discounts to policemen has its pros and cons, however, it is wise to make sure you are getting their services for your investment.
8. One of the biggest problems in control in the dining room is NO ONE out front watching the operation, therefore, our employees are:
 - a) Over portioning
 - b) Using improper check writing
 - c) Giving poor service

Some part of management team should be out front ! !

9. Using silver sorting trays in bus trays helps prevent the considerable loss we have in silverware.
10. Below is "Food for Thought."

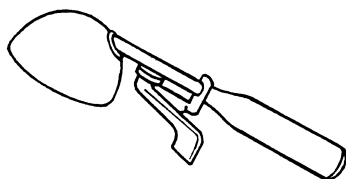
Employees are advised that they may purchase food items at the restaurant's cost if they wish, and this way we go on record by letting them know it is not "OK" to take a "little food" home.
11. Half empty candy boxes, open popcorn and potato chip bags, etc., found in the office or stockroom; broken lifesaver and gum packages, candy bar wrappers, etc., found at the cashier's counter are not by themselves too important; but, correct thinking starts somewhere and this condition definitely shows that management is not thinking correctly when lack of control of such items is allowed to exist in their restaurants.
12. Go over guest checks to establish whether or not waitresses are giving appetizers, desserts or beverages with dinners, and charging only the a la carte price.
13. It might be interesting to compare costs of individual creamers against small 5-ounce cream pitchers on tables. Check those who are using the individual creamers to see how many are thrown into the garbage can by accident. Cream pitchers properly handled can save you money.



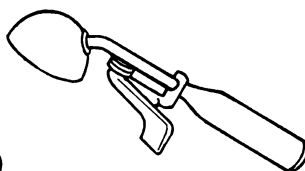
FOUNTAIN CONTROL

Here is a simplified fountain guide that can be posted in fountain area so any fountain employee at a glance can see how to make our basic items. (This is a sample and might vary somewhat from area to area.)

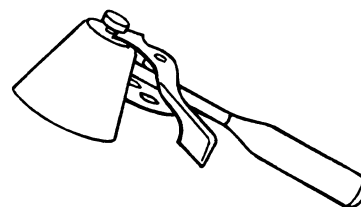
We have three (3) size scoops. CHECK IF YOU ARE NOT SURE. DON'T GUESS!



ROUND (#20)



EYEBALL (#40)



CONICAL (#16)

BANANA ROYAL — 1 banana (sliced in half — cut side up). 2 ROUND scoops, 1 of Vanilla (with lip) with Pineapple Topping (1 oz.) on it and 1 of Strawberry (with lip) with Strawberry Topping (1 oz.) on it. Place whipped cream between scoops of ice cream, cherry, and 1 teaspoon of nuts. SERVE ON LINER.

SUNDAES — 1 CONICAL scoop Vanilla ice cream with lip — 1 ladle of topping (Chocolate, Fudge, Strawberry, Coffee, Pineapple, Blueberry, etc.) (Fruit topping — 1 oz. ladle, Chocolate Sauce or Coffee Syrup — 1½ oz.) and top with whipped cream and nuts.

SODAS — 1 bell shaped soda glass — 1st line half and half — 2nd line syrup (1 full squirt). Fizzed and filled full of seltzer water, topped with 1 CONICAL scoop of ice cream with lip. On fruit sodas, top with corresponding fruit (3 or 4 pieces). Serve on a saucer liner with a soda spoon and straw.

STRAWBERRY SHORTCAKE — 1 Mary Ann Cake — 1 ROUND scoop Vanilla ice cream (no lip), 2 ladles of strawberries. Topped with whipped cream and strawberry half. Serve on liner.

SHAKES — ½ cup milk, 1 full squirt syrup. 2 full ROUND scoops of FROSTÉE. MIX ON MIXER. To make a malt, do the same except add the malt (1 teaspoon). Serve in large glass with straw.

BROWNIE — 1 Brownie on cake plate with rosette whipped cream and cherry.

ORANGE FREEZE — ½ cup Orange Drink. Full CONICAL scoop Orange Sherbet. Mix on mixer. Serve in 9 oz. water glass. Top with 1 EYEBALL scoop Lime Sherbet (no lip). Serve on liner with soda spoon and straw.

**ALWAYS LADLE ALL TOPPING
FROM THE BOTTOM UP!**

ROUND SCOOP — used for dinner size — children, a la modes, employees. Full lip on it — liner and cookie.

EYEBALL SCOOP — used for garnish on Indian Pudding, Summer Delight (lime, orange, raspberry sherbet), Fruit Cup (lime sherbet), Orange Freeze (lime sherbet). No lips.

CONICAL SCOOP — used for a la carte dishes of ice cream and sherbet (full with lip), sundaes and top of sodas.

CAKE ROLL — ½ squirt chocolate syrup.

FRUIT CUP — ½ ladle fresh strawberry juice and 1 EYEBALL scoop lime sherbet (no lip).

COLD DRINKS — ⅓ glass of ice.

DANISH — 1 pat butter.

HOT CHOCOLATE — Coffee cup topped with rosette of whipped cream and cookie.

JELLO & PUDDING DU JOUR — Rosette whipped cream and cherry half.

ICE CREAM CONES — Full scoop with lip and napkin.

CAKE PORTIONS — 6 slices from both resale coconut and fudge cake.

1. Throw fountain mistakes out. It is a proven fact that this cuts down on so-called mistakes and in many instances eliminates them.
2. Are we scraping down the ice cream containers properly? Careless handling of ice cream results in the loss of a large amount of money, as shown in the beginning of this book.
3. Following are questions we should always bear in mind.

- a. Are all fountain pumps adjusted to 1½ oz? These get out of calibration very easily and should be checked often. You can lose over \$150 a month in an average volume restaurant.

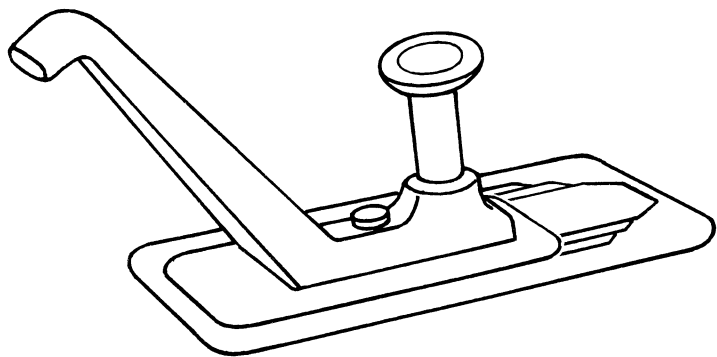
NOTE: The following page has a diagram and instructions on testing and adjusting the fountain pumps.

- b. Are employees over portioning ice cream and desserts? How many employees put an extra scoop in the dish to give the customer more?
 - c. Are the fountain people charging for everything served at the fountain? The fountain is a good place for the attendant to feed his or her friends on us.
 - d. Are cakes and pies marked correctly? Lose one portion and you have lost your profit. Cakes should be marked when put in the walk-in. The portions for cakes are 6 slices from both the resale Fudge and Coconut.
 - e. Are there too many dinner rolls in the warmer? If we lose a dozen rolls each day, look at the profits lost, to say nothing of what happens when a customer gets an inferior roll.
4. Only authorized personnel should be allowed behind the soda fountain. This will eliminate everyone helping himself to ice cream, sodas, colas, etc.

FOUNTAIN SYRUP PUMPS — To be tested and adjusted if necessary at least every two or three weeks (depending on use).

Here is how to calibrate the pumps —

The grooved circle under the flavor chip is the adjustment circle. It is on a spring. PULL IT DOWN AND TURN IT CLOCKWISE TO LOWER IT. COUNTER CLOCKWISE TO RAISE IT, the proper setting is — 1½ ounces for each!



FOUNTAIN HOJO — ROOT BEER ADJUSTMENT AND CARBONATED WATER TEMPERATURE

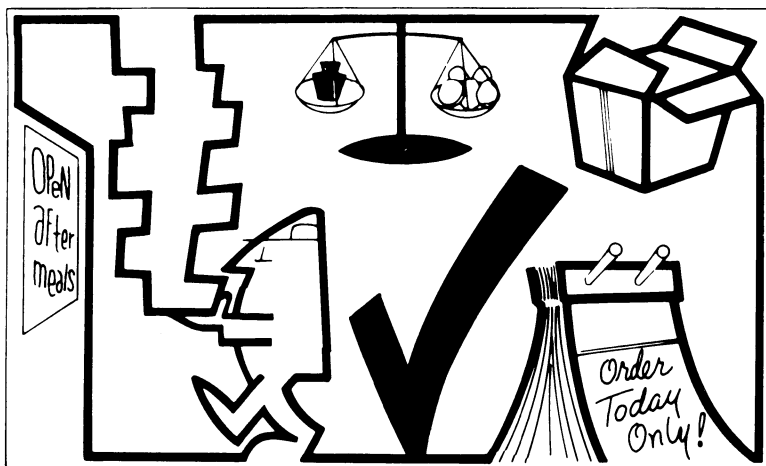
To be checked and adjusted if necessary every two or three weeks depending on use. Use adjustment cup supplied with fountain unit, (recommended temperature of carbonated water is 36 degrees when adjusting).

5. Rotate ice cream - - shrinkage can cost you 25%! Defrost ice cream compartments to avoid build-up of ice on walls, which can prevent proper freezing temperatures in the freezer. A garbage can liner laid in the bottom of the case after it has been thoroughly cleaned and dried makes cleaning of cabinets much easier. KEEP THEM CLEAN!

6. Following are helpful comments from one of our Fountain Supervisors.

- a. Wrapping Mary Anns in Saran Wrap eliminates waste and gives the customer a good fresh product.
- b. Order extra small, overly green bananas. It is important that we order small ones and get more per pound (4 to lb.).
- c. Make sure 1 oz. ladles are used exclusively on the fountain. Also make sure they are level when filled with fruit for topping.
- d. Proper pulling of freezer items! If too much of the following items is pulled, the result is waste - - strawberries, Mary Anns, danish, fudge and coconut cakes, birthday cakes, and juices. If too little is pulled, the result is also waste - - for example, defrosting strawberries under hot water when in a hurry. This results in unhappy customers also.
- e. Now that we use real whipped cream it is very important to control the portioning of it. The problem of over-portioning is tremendous.
- f. In the summer there is a tremendous amount of stale coffee on our counters. This results in waste and a poor product to our customers.
- g. Waste results when too many cans of syrup and toppings are opened. Be sure the cans are opened from the bottom and the tops taken off completely. All cans must be scraped with a rubber spatula.

- h. MOST IMPORTANT is the proper scooping of ice cream. The personnel must realize that all is in vain if they scoop ice cream improperly and jab at the ice cream rather than cut out a portion.
- i. Ice cream freezers are frequently too cold and nobody knows how to adjust them, or people tamper with them too often and damage the thermostat. Most of the damage occurs when defrosting. They are shut off and they should not do this. The proper temperature of the ice cream cabinets is 12 - 14 degrees. Twelve degrees is ideal.
- j. Often pre-meal classes are given in a restaurant and the fountain employees are not included. This results in unprepared employees who often serve improperly, causing waste and higher food costs.
- k. Now that our HoJo Cola has proven so successful it is most important for us to properly adjust it, resulting in satisfied customers and maximum profit. The temperature of the carbonated water should be 36 degrees. The ideal ratio of syrup to carbonated water is 11 - 11.5 brix on a refractometer. If you are using over this it is costing you money.



PROPER PURCHASING

1. Listed below are some questions that pertain basically to Company personnel and those who use our accounting procedures.
 - a. Do you separate food from expense items on your Commissary order?
 - b. Are you separating expense items from all inventories?
 - c. Are you separating expense items from food, liquor and beer on your purchase report when you replenish petty cash?
 - d. Are all food invoices priced and extended so they may be properly entered on the Daily Purchase Record?

Any of these things can throw our inventory off and waste undue time in re-taking inventories.

2. Volume buying might have merit in certain restaurants. However, you must be very careful that you don't let your inventory get too high because high inventories and low grosses go hand in hand, which is explained later.
3. Localize your buying habits as much as possible by:
 - a. Cutting down frequency of orders to the minimum. Do all your ordering as much as possible on one day of the week.
 - b. Cutting down number of purveyors to the minimum. (This helps reduce mistakes when checking orders in and saves time also.)
4. Signs should be placed on back doors telling purveyors that no deliveries are accepted during meal periods - - such as the one below.

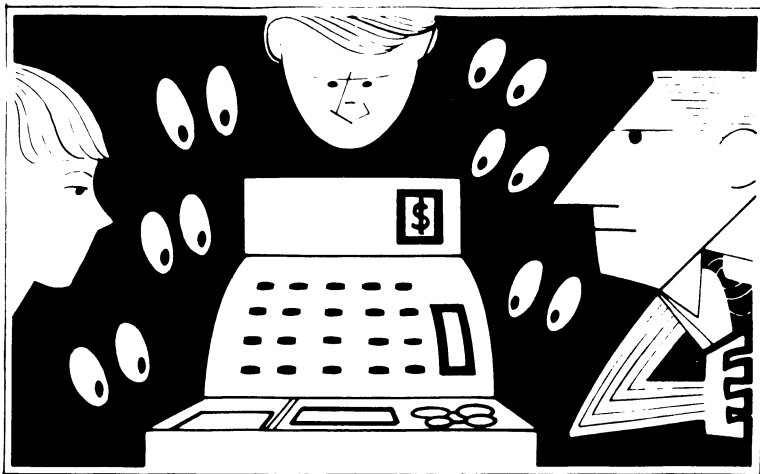
**ABSOLUTELY NO DELIVERIES
BETWEEN
11:30 A.M. & 1:30 P.M.**

If you allow delivery men into your restaurant during these hours, you are giving them a "license to steal." Orders cannot properly be checked during a busy lunch hour. **MAKE THIS A RULE FOR INCREASED PROFITS.**

5. Every restaurant manager will do well to compare prices of competing suppliers periodically. While maintenance of good relations with your purveyors is just good business and a part of efficient purchasing, it does not mean that you should restrict yourself to the same vendor every time.
6. When you have finished your buying - - when the order has been placed - - your job is by no means complete. If the diligence you exercised in efficient buying is to mean anything, it's a pretty good idea to make sure you get what you bought.
7. When your order is delivered to your place of business or point of storage, someone must inspect it to make sure it is the right quality, the right quantity, the right weight, and the right price. Mistakes happen, of course, but it is strange that most mistakes at this point seem to favor the purveyor.
8. In buying, order by weight whenever you can and then receive by weight. This should apply to most items, including eggs, citrus fruits and nearly all vegetables. When you receive your order, sample the vegetables from the middle of the lugs.
9. Check purveyors' bills for correct pricing. You will be surprised how these prices can fluctuate.
10. Inform purveyors that it is their responsibility to see that someone in the restaurant checks their product in. If they do not do this, inform them that you will obtain another purveyor. This should help to insure proper checking of incoming items into the restaurant.

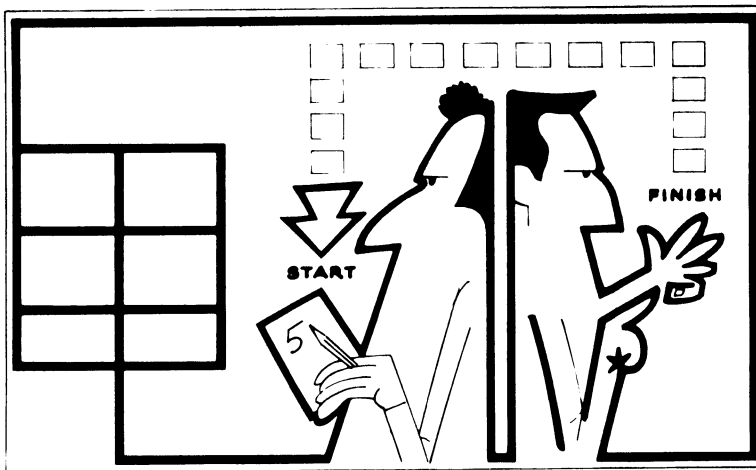
Below is the copy of a sheet that is posted on the walk-in door. It has a lot of merit.

If It's Purchased by Weight	WEIGH IT
If It's Purchased by Unit	COUNT IT
If It Was Purchased by Case	OPEN IT
In Other Words	
CHECK IT !	



CASH CONTROL

1. Cash drawer must be broken at random during the day if we want to keep shortages at a minimum.
2. In restaurants that have shortages, limit how large a bill an employee may make change for without permission of management. In other words, anything over a \$20 bill can only be cashed by management.
3. Do not allow employees to cash in tips.
4. Do not allow girls to take a customer's check, ring it up, make change and then return with the change to the customer. In the event that a customer does want to pay at the table, the girl must find management or assigned person to ring it up.
5. Allow no one to take money from the register to go to the store.
6. Make sure the people we do assign to take cash know how to make change. They should be properly trained in correct cash handling.
7. Keep an adding machine by the register so if there is ever any doubt in addition it can be verified quickly.
8. Cash drawer should always be closed before a transaction. Do not operate with an open cash register drawer.
9. It is imperative that the checks are audited to see if the amount rung up is the same as the total on the check. A quick check of the tape to see how many "No Sales" are registered is a fast spot check to see if sales are being rung up.



INVENTORY TAKING AND CONTROL

1. It is imperative that inventory is taken by two people - - one counting and one writing. It is so easy to miss a whole shelf if taken alone.
2. Inventory should be scheduled so the entire inventory can be taken without interruptions.
3. Inventory should always be taken in the same sequence. For example, starting at the back of the house and working toward the front, taking inventory in the freezer, walk-in, store room, kitchen, etc.
4. It is very important that prices are checked on your master inventory for accuracy.
5. Be sure the units on the inventory sheet are the same as the units that you are using in taking inventory. For example, counting lettuce by the head when it is listed on the inventory sheet by the case.
6. Rotate all stock.
7. Listed below are some questions to keep in mind when taking inventory.
 - a. Is the inventory too high?
 - 1- The less you have to count the more chance for accuracy.
 - 2- The less merchandise in the restaurant the better control you will have over your figures.
 - 3- Low inventories result in less pilferage, less waste, less labor, and more profit.
 - b. Are your inventory prices correct? Do you adjust them from your invoices?
 - c. Are you careful about correct units - - lbs., each, doz., C.M., etc.?

- d. Do you take inventory the same time each period?
 - e. Do you take inventory in the same order each period?
 - f. Do you set yourself up labor-wise on inventory day so that you can take an uninterrupted inventory?
 - g. Does your Assistant Manager take inventory with you? It is a two man job.
 - h. Do you carefully review your inventory while extending it?
 - i. Overcrowded and disorderly refrigerators plus the same kind of stockroom cause careless inventory and order taking.
 - j. Be sure the light bulb is large enough so that you can see not only what you have in the boxes, but the condition of each item.
8. Low gross and high inventory seem to go together. It is true in the restaurant that small inventories which keep moving are the most profitable and contribute greatly to the success of the operation.

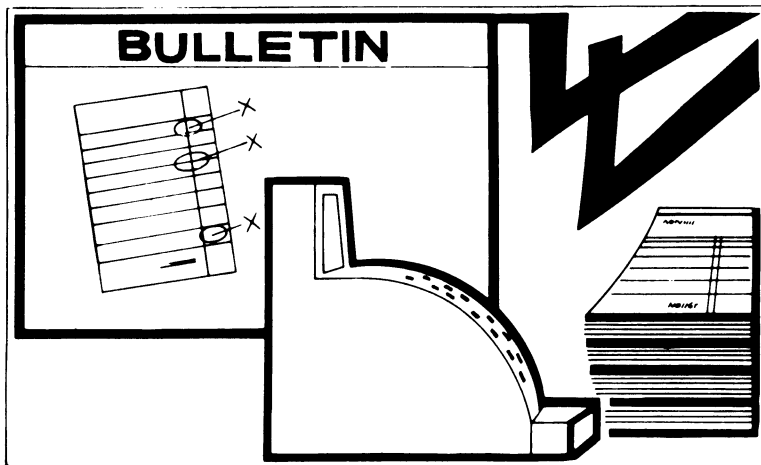
IT IS IMPERATIVE TO KEEP A LOW INVENTORY, just enough to handle your current volume.

Overstocked shelves mean spoilage and waste of perishables and duplicate handling of non-perishables. Food stocks lying idle on your shelves earn nothing for you, no more than money does hoarded in a tin can rather than deposited in a bank. When you buy more than you can keep moving, you are, in a sense, speculating on the food market.

Let's see a few examples of just how overbuying can lead to trouble.

- a. In most restaurants space is at a premium. When shelves are filled with lazy merchandise, the space it occupies is wasted because the chances are it could be put to a more profitable use than mere storage.
- b. Overbuying and overstocking, as a result, produce spoilage every time. The sight of bulging cans and crawling weevils is enough to make any operator cry real tears, because those miserable conditions just don't have to exist.

- c. It shouldn't be necessary to mention here that fruits and vegetables decay practically in front of your eyes. Fresh seafoods do the same thing, in addition to presenting a real hazard when they are even slightly spoiled.
- d. Large inventories that move slowly also are an invitation to pilferage. An employee who wouldn't think of lifting a dime from your till often regards food in a different light. If access is not too difficult and the supply is large, he is tempted to help himself to a can or two of this or a pound or so of that.
- e. The more there is to handle, the more it costs to handle it, so overstocking also means more labor in storage, more work in issuing. It results in moving boxed items into bins and then moving them again within the bins.
- f. Shrinkage of food in storage represents a profit you don't make.
- g. Finally, consider the money you tie up when you overload. Can that money be better used elsewhere? USUALLY IT CAN.



CHECK CONTROL

1. Insist that all checks are properly priced before going into the kitchen. In many instances checks go into the kitchen without any prices and then when the check is given to the customer many prices are missing.
2. Customer checks are sometimes voided too quickly when we have a problem. Every effort should be made to substitute or replace an item before voiding a check.
3. Below is an excellent idea on check control from one of the Supervisors.

"We have started a system for controlling pads of guest checks. The system goes like this:

- a. All pads are locked up - - like Internal Audit preaches.
- b. Four blank new books are recorded on the "IN and OUT" schedule in the morning for the new day. These pads are left at the register and a Johnson Girl may take one any time she needs it by entering her name on the "In and Out" sheet after the previously listed pad.
- c. Any pad not used is carried over to the next day's "In and Out" and additional pads are listed bringing the extra pads back up to a par of four.

With this system we have cut the use of pads from 2½ cases per month in a restaurant doing \$32,000 to less than 1 case per month. \$30 savings per month right there. Not only were many checks not accounted for previously, but girls were obviously starting out each day with a new pad, so they wouldn't have to change in mid-stream."

4. Check auditing, as explained in Cash Control, should also be done to check accurate pricing and totaling. Some restaurants lose as much as \$30 per day in improper checks. Just think, that would be \$10,950 yearly that you have lost.
5. Posting a dining room check on the bulletin board with all the mistakes circled has excellent results.
6. A good suggestion to get your point across on check errors would be to charge the girls for small errors, like a nickel, a dime, or a quarter. But, if they happen to make a big mistake like a dollar or two, you would not charge them. This way we would get the message to them that you are checking checks and penalizing them and, by only charging for small errors, you will not get anybody upset about it.

HOWARD JOHNSON'S EMPLOYEE MEAL POLICY

EMPLOYEES MEALS

Meal reliefs will be set by the Manager or Hostess, they must be taken at the prescribed time in order to operate on schedule and be fair to all.

Your schedule is geared for efficient operation and your Manager hired you as a responsible person who would work the time given you -- your Manager will depend upon you to be prompt, loyal and reliable in carrying out the task assigned.

"SERVICE IS OF THE UTMOST IMPORTANCE"

Before 9:00 A.M. - Reporting for duty with 8 full hours to be served in a working capacity. A and B Menu

After 9:00 A.M. - Reporting for duty with 8 full hours to be served in a working capacity. B and C Menu

Part-time work through a meal period. B Menu

Part-time work after 7:00 P.M. C Menu

"A" MENU

Juice or Cereal
Eggs, Buttered Toast, Marmalade & Jelly
Coffee, Tea, Milk, HoJo or Orange Drink

"B" MENU

Soup or Juice
Dinner A la Carte (Except Steak)
Pudding, Jello, Pie or Ice Cream (Dinner Portion)
Coffee, Tea, Milk, HoJo or Orange Drink

"C" MENU

Sandwich
Pudding, Jello, Pie or Ice Cream (Dinner Portion)
Coffee, Tea, Milk, HoJo or Orange Drink

THERE WILL BE NO DEVIATION FROM THE ABOVE POLICY

(Continued)

EMPLOYEES MEALS (CONT.)

Very little time should be lost in getting your food when you go on relief. The most efficient procedure for getting your meal together is as follows:

1. Make out your meal check (sample attached) have it okayed by the Manager, Assistant Manager or Hostess.
2. Present check to kitchen for hot food.
3. Place soup or juice, rolls, butter, beverage and dessert on your tray. By this time, your hot dish should be ready. Take your completed tray to the Employees Dining Room, relax and enjoy your relief period.

PLEASE REMEMBER TO RETURN YOUR
SOILED DISHES TO THE DISH MACHINE
WHEN FINISHED AND HELP KEEP THE
ROOM CLEAN AND PLEASANT

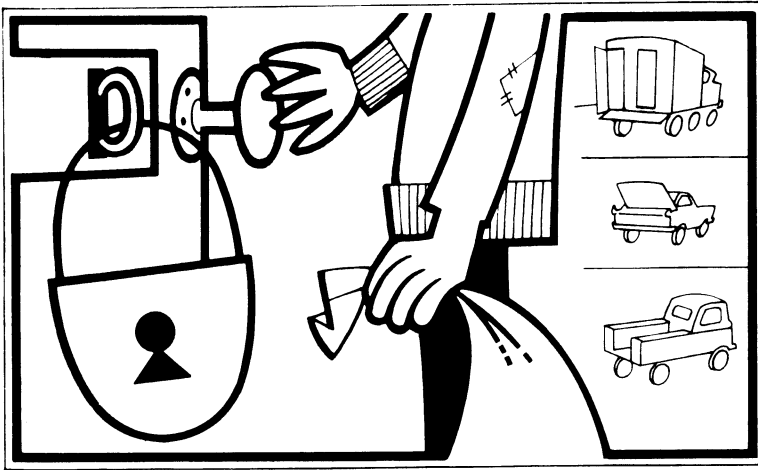
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EMPLOYEE MEETINGS

"In-store" meetings are very important to instill in the help the importance of gross. In pre-meal classes and training we instruct the Johnson Girls and bus boys in the importance of saving crackers, butter pats, unused syrup, etc.

Meetings are the backbone of the restaurant. They do more for morale of the restaurant for it gives the employees a chance to air their complaints without grumbling to himself and other employees behind your back. It is an excellent time to talk about gross, payroll and other restaurant problems. A meeting to get every employee thinking about gross might increase it by 3%.



SECURITY AND PILFERAGE

1. Back doors should be locked at all times.
2. Listed below are points to be observed at all times.
 - a. All merchandise should be checked and signed for when deliveries are made. You cannot make a profit on what you do not receive.
 - b. Do not allow salesmen or deliverymen in your stock room or walk-in. How do you know that the laundry man, when he goes down to pick up the dirty laundry with his big bag, didn't put a couple of cans of fudge sauce in it?
 - c. Employees must park their cars at the farthest point from the building, including the Manager and Assistants. This eliminates the easy accessibility of an employee going out the back door with food and throwing it in his car.
 - d. Employees should enter and leave through the front door, making it less likely for them to try to take items out of the restaurant.
 - e. Employees' packages should be inspected when leaving the building. You might be surprised at what you find.
 - f. Check the extensions on the purveyors' invoices. It is very easy for them to make an error in addition - - in their favor.
 - g. All employees' meals must be put on a blue meal check and signed for. Remember, employee meals can amount to 4% or more of your sales. Two inefficient employees eat twice as much as one efficient employee.
3. In some restaurants the rear kitchen door is equipped with an electric door lock with the control button in the office and store room. It

takes two people to open the door and thus eliminates one person impulse theft. Also, use of a security mirror in conjunction with this, which reflects all back hallway activity. With the use of this electric lock, the back door is locked 24 hours a day.

4. Many restaurants have had bad results with cleaning companies. Pilferage, of course, is the problem.
5. When a purveyor arrives at the restaurant he has to ring the rear bell to be let in. This immediately brings to someone's attention that we have a delivery.
6. Only assigned people verify and sign for deliveries.
7. When a delivery man is ready to go, he must have someone let him out of the back door, thus reducing the chance of him taking something with him.
8. Do not accept deliveries during busy periods. This cannot be emphasized enough.
9. Any food stuffs that do not meet standards upon delivery are immediately sent back and take credit on the original ticket or take a credit receipt.
10. Alarm bells on fire exit doors are an excellent precaution against walk outs and employees walking out with stolen merchandise. An excellent alarm system is the Dadco alarm (Dadco Alarm Devices Corp., P.O. Box 112, New Hyde Park, New York 11045).
11. The control of keys in a restaurant is basically very poor. One Supervisor has the following suggestions.
 - a. Utility men should have a set available to them. These would include soap dispensers, towel cabinets, etc. These keys should be put on a large board.
 - b. Only one reliable person in the kitchen should have a back door key as well as Management.
 - c. The person opening in the morning should not have a back door key. Front and back doors should not be keyed alike.
 - d. All store rooms should be keyed the same as the back door then there will be fewer keys around.

12. Polygraph tests are used in many restaurants very successfully. These can be touchy things and should be used with caution. There is so much being said about discrimination nowadays that they must be used with much care. Sometimes just having employees sign the following form will eliminate the problem.

DATE _____

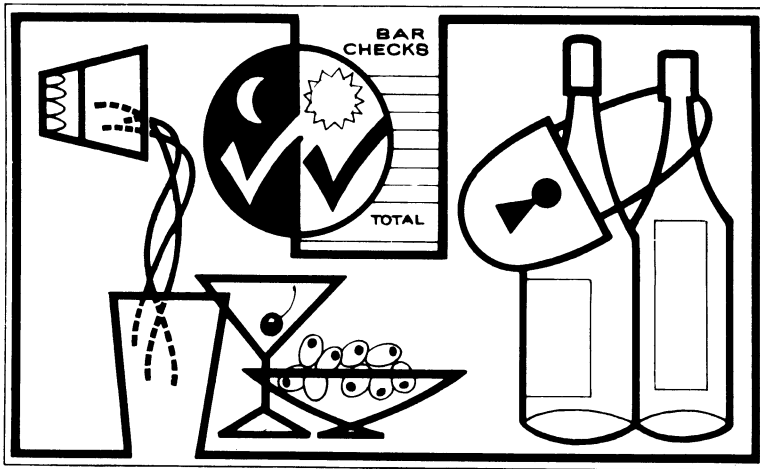
I _____ do hereby request voluntarily, without duress, coercion, threats, promises of reward or immunity, to be examined by the Stoelting Polygraph (lie detector) detection of deception technique. I understand that operation of this device involves the use of electronic apparatus for the recordation of emotional and vocal responses. I have had the nature of this examination explained to me, and do hereby consent both to the placing of the necessary apparatus upon my person and to the use of any electronic hearing or recording devices operated contemporaneously with this examination. I do hereby release and forever hold harmless _____, their agents and employees, and the _____ (detective agency) _____ their agents, and employees any liability flowing either from the operation of the devices or use of the results obtained therefrom. I further agree that the results of this examination may be made available to proper authorities.

Signature

WITNESSED:

13. All bags that employees have in the restaurant should be stapled closed by management to eliminate putting additional items in them.
14. Have a rule that all empty coffee bags must be placed in a box near the manager's desk. The used bags can be counted against purchases and inventory. Pounds of coffee have a habit of disappearing quite often. The same check can be used on print butter with excellent results, or use butter chart for perpetual inventory control. Even an attempt of control on an item or items has a psychological effect on all employees.
15. Never allow employees to save scraps of food or bones to take home for the dog or cat. A pound of butter or coffee fits very nicely in the same bag. (Sooner or later, it never fails.)
16. SAFE COMBINATION

After an employee who has the combination of the safe leaves your employ, the combination of the safe is to be changed immediately.



ALCOHOLIC BEVERAGE CONTROL

PURCHASING AND STORAGE

1. Purchase smallest quantity possible, taking into consideration price deals on fast moving items.
2. Authorized management should check in liquor and immediately store in locked storage space.
3. Bottles should be stored on shelves, plainly visible, and not in open cases.
4. Liquor should be stored by brand for ease in taking inventory.
5. Full bottles should only be pulled when bottles in use are completely empty.
6. Keys for the liquor storage area should only be given to authorized personnel.
7. Purchase only brands that sell well and preferably in quart size for best profit.
8. Buy from as few purveyors as possible for convenience and ease in preparing orders.
9. For best control, liquor orders should be placed by phone by the manager if the bartender is preparing orders.
10. Beer paid for in cash should be paid only out of the safe.

CHECK AND CASH CONTROL

1. Bar checks should be kept under lock and key and issued by management.

2. Bar reports should be done by the Assistant Manager at closing, not by bartender.
3. Drawer in bar should be pulled at varying times to check for possible drawer building.
4. Drinks should be rung up individually rather than by group.
5. Checks should be audited by management at least once a week.

MIXING AND POURING

1. Standard recipes should be used and bartenders should be instructed in order that recipes are followed properly.
2. Proper glassware and equipment should be used and there should be enough supplies on hand.
3. Proper stacking and arranging of supplies before rush periods will insure smooth service.
4. Proper shots should be poured, not over or under.
5. A recipe book should be available for drinks not mixed often.
6. Management personnel should be trained to mix drinks as well as bartender, such as Manager Trainee, Hostess, etc.

BEER

1. Purchase in sufficient amounts without being overstocked.
2. Beer should be stored where it can be locked up.
3. Beer should be checked in by authorized personnel only.
4. Only the proper technique of drawing draught beer and serving draught beer should be used.
5. Beer kegs should be tilted so that all may be drained from the barrel.
6. Only the proper size and shape glassware should be used for draught beer.

INVENTORIES

1. Monthly inventories should be taken by Manager and bartender, never by bartender alone.
2. Inventories should be taken at the same time each month when the bar is closed.
3. If you are having problems with bar profits, more than one inventory a month should be taken, or daily inventories if possible.
4. All inventory sheets should have proper pricing and updated changes.
5. Visit bar at different times during the day shift and night shift. Let bartenders know you are aware of what is going on.

Above all, be observant of all aspects of the bar operation and question every irregularity you see.

LIQUOR CONTROL

There are systems available such as "Auto Bar" and "Bar Boy" that automatically dispense drinks by pre-desired portions and also automatically premix Manhattans and Martinis. These systems are supposed to:

1. Speed service
2. Eliminate liquor losses
3. Add to bar profit
4. Assure perfectly blended cocktails
5. Accurately measure every drink
6. Meter every drink
7. Prevent loss through spillage
8. Drain bottle dry
9. Bottles replaced in seconds
10. Relieve bartender tension
11. Build good will

COMMISSARY & PROCESSED FOOD COST BREAKDOWN
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NATIONAL MENU PLANNING CENTER

Item	Unit	Cost	Cost/oz. or Each	Portion Size	Cost per Portion	Even Cost
Fish						
					Raw	
Clams	gal.	6.70	.0596	4 oz.	.2392	.24
Shrimps-Breaded	lb.	1.61	.0881 ea. .10	6 ea.	.5286	.53
Scallops-Breaded	lb.	1.20	.0750	5 oz.	.3374	.34
Fisherman's Platter		.64	--	3 shrimp 2 3/4 oz. Fl. 2 oz. Clams 2 1/4 oz. Scal.	.6406	.64
Flounder, Breaded	lb.	.51	.0316	5 oz.	.1422	.14
Veal						
Veal Cutlet, brd.(1)	case	7.20	.16 ea.	1 each	.1600	.16
Veal Cutlet, brd.(2)	case	7.20	.16 ea.	2 each	.3200	.32
Ham & Pork						
Ham Steak (6 oz.)	lb.	1.35	.0844	6 oz.	.5062	.51
Bkfast Ham (3 oz.)	lb.	1.35	.0844	3 oz.	.2531	.25
Baked Ham	lb.	1.39	.0869	4 oz.	.3676	.37
Bacon	lb.	PRICES DIFFER				
Sausage	lb.	.75	.0471	3 ea.	.1414	.14
Poultry						
Chicken Croquettes	each	.0922	--	2	.1844	.18
Chicken Pie	each	.3500	--	1	.3500	.35
Fried Chicken	case	6.50	.1204/pc.	4 pc.	.4816	.48
Roast Turkey	lb.	(1.885)				
		1.64	.1178	3 oz.	.3534	.35
Turkey Sandwich	lb.	(1.885)				
		1.64	.1178	2 1/2 oz.	.2945	.29
Noodles	lb.	.26 lb.	.0163 dry	5 oz.	.0270	.03
Noodles	lb.	.26 lb.	.0163 dry	4 oz.	.0216	.02
Spaghetti	lb.	.185 lb.	.0116 dry	8 oz.	.0308	.03
Beef						
Salisbury Steak	Tray	1.165	.2913	1	.2913	.29
Swiss Steak	Tray	1.92	.4800	1	.4800	.48
Char Rib Steak	Each	1.05	1.05	1	1.05	1.05
Meat Loaf	Tray	1.54	.1283	2 slices	.2566	.26
Flank	lb.	1.05	.0656	2 1/2 oz.	.1312	.13
Chopped Beef	Each	.3197	.3197	1	.3197	.32
Hamburger 3/1	lb.	.64	.0400	1 oz.	.2000	.20
Hamburger 6/1	lb.	.64	.0400	1 oz.	.1066	.11
Frankfort	lb.	.605	.0378	1 oz.	.0672	.07
Beef Burgundy	Each	.55	.5500	1	.5500	.55
Roast Sirloin	lb.	(1.69)				
		1.97	.1231	4 oz.	.4925	.49
Rib Eye Steak	Each	.70	.7000	6 oz.	.7000	.70
Filet Mignon	Each	1.31	1.31	7 oz.	1.31	1.31
Liver (L)	lb.	.6428	.0400	4 oz.	.1607	.16
Liver (D)	lb.	.6428	.0400	6 oz.	.2411	.24

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Item	Unit	Cost	Cost/oz. or Each	Portion Size	Cost per Portion	Even Cost
Macaroni & Cheese	Each	.1800	.1800	1	.1800	.18
Escalloped Hamb. and Macaroni	Each	.2050	.2050	1	.2050	.21
Beef Stroganoff	Each	.5500	.5500	1	.5500	.55
Cr. Ch. Beef	Each	.2300	.2300	1	.2300	.23
Spag. & Meat Balls	Each	.3000	.3000	1	.3000	.30
Ham & Macaroni	Each	.2200	.2200	1	.2200	.22
Chicken Rice	#5	.875 92	.0095	.0990	.10	.0590 .06
Split Pea	#5	.875 92	.0095	.0990	.10	.0590 .06
Tomato	#5	.875 92	.0095	.0990	.10	.0590 .06
Tomato w/milk	#5	1.21 92	.0132	.1286	.13	.0775 .08
Milk	Qt.	.23 32	--	--	--	--
Vegetable	#5	.875 92	.0095	.0990	.10	.0590 .06
Clam Chowder w/milk	#5	1.25 92	.0136	.1318	.13	.0795 .08
Cost of crackers: .0230 for Bowl; .0115 for Cup; -- Has been added to price						
Cake Roll	Roll	.8125	9 slices	.0903	1 slice	.0903 .09
Apple Pie	Each	.7500	6 slices	.1250	1 slice	.1250 .13
Blueberry Pie	Each	1.00	6 slices	.1667	1 slice	.1667 .17
Cherry Pie	Each	.7500	6 slices	.1250	1 slice	.1250 .13
Peach Pie	Each	.7500	6 slices	.1250	1 slice	.1250 .13
Pumpkin Pie	Each	.70	6 slices	.1167	1 slice	.1167 .12
Pecan Pie	Each	1.20	7 slices	.1714	1 slice	.1714 .17
Coconut Cake	Each	.5583	6 slices	.0931	1 slice	.0931 .09
Fudge Cake	Each	.5833	6 slices	.0972	1 slice	.0972 .10
Mary Anns	Doz.	.6375	Each	.0531	Each	.0531 .05
Ice Cream Cones	300	BD 4.25	Each	.0142	Each	.0142 .01
Ice Cream Cones	300	EG 3.54	Each	.0118	Each	.0118 .01
Plain Roll-hexagon	Box	5.25	25 doz.	.0175	1 roll	.0175 .02
					2 rolls	.0350 .04
Brown Bread	#2	.1854	8 slices	.0231	1 slice	.0231 .02
			6 slices	.0309	1 slice	.0309 .03
Pullman Loaf	#1 loaf	.56	30 slices	.0187	1 slice	.0187 .02
Rye	#1 loaf	.50	23 slices	.0217	1 slice	.0217 .02
Hamburger Rolls	Doz.	.32	12	.0267	1 roll	.0267 .03
Frankforter Rolls	Doz.	.30	12	.0250	1 roll	.0250 .03
3-D Rolls	Doz.	.42	12	.0350	1 roll	.0350 .04
English Muffins	Pkg.	.47	12	.0391	1½	.0391 .04
Danish	Doz.	1.4375	12	.1198	1 roll	.1198 .12

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Item	Unit	Cost	No. Oz. in Each	Cost/oz. or Each	Portion Size	Cost Portion	Even Cost
Hot Chocolate	200	8.00	each	.0400	6 oz.	.0400	.04
Tea	100	.705	each	.00705	1	.0071	.01
Malted Milk	lb.	.53	16	.0331	½ oz.	.0166	.02
Coffee	lb.	.76	16	.00198	6 oz.	.0156	.02
Sanka	each	.0325	--	--	--	--	.0325
Cereal							
Ind. Assortment	each	.0500	each	.0500	1	.0500	.05
Relishes							
Red Pepper Relish	#10	2.20	100	.0220	1 oz.	.0220	.02
Tartare Sauce	#10	2.45	100	.0245	1 oz.	.0245	.02
3-D Sauce	#10	2.50	100	.0250	1 oz.	.0125	.01
Cocktail Sauce	15 oz.	.50	15	.0333	1 oz.	.0333	.03
Gravy & Sauces							
Brown	#5	.6333	46	.0138	2 oz.	.0276	.03
Giblet	#5	.5833	46	.0127	2 oz.	.0254	.03
Brown	10¾ oz.	.1521	10¾	.0141	2 oz.	.0282	.03
Giblet	10¾ oz.	.1771	10¾	.0165	2 oz.	.0330	.03
Meat Sauce	#5	1.4167	46	.0308	4 oz.	.1232	.12
Creole Sauce	#5	.7917	46	.0172	2 oz.	.0344	.03
Tomato	#5	.875	46	.0190	2 oz.	.0380	.04
Spaghetti Plain	15 oz.	.3229	15	.0215	4 oz.	.0860	.09
Meat Sauce	15 oz.	.3854	15	.0257	4 oz.	.1028	.10
Bar-B-Q Sauce	15 oz.	.3958	15	.0264	2 oz.	.0528	.05
Cole Slaw	#10	2.1167	100	.0212	--	--	.02
French Dressing	#10	2.50	100	.0250	3 oz.	.0750	.08
French Dressing	14 oz.	.4583	14	.0327	3 oz.	.0981	.10
Cocktail	15 oz.	.5000	15	.0333	1½ oz.	.0500	.05
Welsh Rarebit	Pkg.	.2333	each	.2333	6½ oz.	.2333	.23
Bar-B-Q Sauce	#10	2.40	100	.0240	2 oz.	.0480	.05

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Item	Unit	Cost	No. oz. or Each	Cost/oz. or Each	Portion Size	Cost Portion	Even Cost
Fountain							
Blueberry Topping	#15	.4500	15	.03	1½ oz.	.045	.05
Cherry	#10	1.70	100	.017	1½ oz.	.026	.03
Chocolate	#10	1.95	100	.0195	1½ oz.	.0293	.03
Coffee	#10	2.00	100	.0200	1½ oz.	.0300	.03
Fudge Sauce	#10	2.70	100	.0270	1 oz.	.0270	.03
Marshmallow	#10	1.25	100	.0125	1 oz.	.0125	.01
Orange Base	#10	2.25	100	.00459	9 oz.	.0421	.04
Pineapple Fruit	#10	2.30	100	.023	1 oz.	.023	.02
Strawberry	#10	2.15	100	.0215	1½ oz.	.0323	.03
Vanilla	#10	1.80	100	.0180	1½ oz.	.027	.03
Strawberry	lb.	.369	16	.0230	2 oz.	.0460	.05
Bananas	lb.	.15	16	--	1 each	.05	.05
Whipped Cream	can	.6708	13½	.0468	1 oz.	.0468	.05
Nuts	can	1.35	14 oz.	.0964	tsp.	.0275	.03
Cherries	Gal.	8.20	(approx.) 325 ea.	.0252	each	.0252	.03
Waffle Syrup	#10	2.20	100	.0220	3 oz.	.066	.07
Milk-dispenser	Gal.	.92	128	.0072	1 oz.	.0072	.07
½ & ½ Cream	Qt.	.40	32	.0125	1 oz.	.0125	.01
HOJO Cola	#10	1.50	100	mixed	6 oz.	.0156	.0156
				.00252	9 oz.	.0234	.0234
Root Beer	#10	1.70	100	.0265	6 oz.	.0265	.0265
				.0354	9 oz.	.0354	.0354
Condiments							
A-1 Sauce	Bottle	.3158	5¼ oz.	.0602	½ oz.	.0301	.03
Catsup	Bottle	.2271	14 oz.	.0162	½ oz.	.0081	.01
Worcestershire	Bottle	.3354	5 oz.	.0671			
Horse Radish	Bottle	1.00	12 oz.	.0833			
Tabasco	Bottle	.1208	2 oz.	.0604			
Cookies							
Chocolate Chip	Box	3.60	48 each	.0750	Pkg.	.0750	.08
Brownie	Box	4.80	48 each	.1000	1 Pkg.	.1000	.10
Crackers							
Saltines	Box	4.15	360 each	.0115	1	.0115	.01
Jams & Jellies							
Apple Jelly	#10	1.51	100	.0151	¾ oz.	.0038	.01
Mint Jelly	#10	1.21	100	.0121	¾ oz.	.0091	.01
Marmalade	#10	1.7616	100	.0176	¾ oz.	.0132	.01
Peanut Butter	Jar	.32	12 oz.	.0267	1½ oz.	.0401	.04
Grape Jelly (ind.)		.015 each					
Indian Pudding	#5	.70	.46	.0152	3 oz.	.0456	.05